S.B. Sales Tax Revision Petition No.42/06
Assistant Commissioner, Commercial Taxes
Vs.
M/s. Electrolux Kelvinator Limited

Date of Order : 10/07/2006

Hon'ble Mr. Justice Ajay Rastogi

Mr. R.B. Mathur, for petitioner

Instant revision petition has been filed against the order of Tax Board dated 31st August, 2005.

Learned Tax Board has not considered the issue on merits, but has dismissed the appeal on the premise that the final order has been passed in the matter on 31st March, 2005. As such, the proceeding initiated against the provisional order does not survive.

Counsel submits that proper facts were not placed before the Board and that has caused miscarriage of justice to the revenue/department.

No question of law arises in the present revision petition, the same stands dismissed. However, the department will be free to file application before the Tax Board, if so advised.

[Ajay Rastogi],J.

FRB